

SB 5108 - DIGEST

Requires documentation of eligibility to claim a tribal member exemption from retail sales tax.

Declares any vendor who makes tax exempt sales to a person who does not display documentation or fails to maintain records is personally liable for the amount of tax due.

Declares any vendor who makes tax exempt sales and has actual knowledge that the purchaser's documentation is fraudulent is guilty of a misdemeanor and, in addition, is personally liable for the amount of tax due and subject to a penalty equal to the greater of one thousand dollars or the amount of tax due.